REMARKS

In the above referenced office action, the Examiner issued a restriction requirement between claims 1-14.

- I. Claims 1-4, drawn to a method for completing a subterranean well, classified in class 166, subclass 285.
 - II. Claims 5-12. drawn to a side pocket mandrel, classified in class 166, subclass 117.5.
 - III. Claims 13, and 14, drawn to a well tubing wiper plug, classified in class 166, subclass 153.

Applicant elects category II, specifically Claims 5-12.



CONCLUSION

Applicant believes that this Paper is responsive to the Examiner's stated election/restriction requirement. The Commissioner is hereby authorized to charge any additional fees or credit any overpayment to Deposit Account No. 02-0249 (284-30699-US)

Respectfully submitted,

Date: October 24, 2005

Chandran D. Kumár Registration No. 48,679

Madan, Mossman, Sriram, P.C.

2603 Augusta, Suite 700 Houston, Texas 77057

Telephone: 713.266.1130 Facsimile: 713.266.8510